

A Letter of Thanks and Commendation.

Condor, Ga., July 13, 1911.
American National Insurance Co.,
Galveston, Texas.

Gentlemen:-

Your representatives, Daniels & King, have just handed me your draft No. 10935 for \$2000, being settlement in full under Policy No. 12216, issued on the life of my late husband, Robert John Prior, of Condor, Ga., who was instantly killed by being struck by a locomotive, I certainly commend your double indemnity clause most highly, which in my particular case pays me two thousand dollars, while a policy without this attractive feature would only have paid me one thousand dollars. The proofs were mailed you on the 6th, and I thank you again and again for so promptly paying this claim.

Yours truly,
MRS. ALICE PRIOR,
Beneficiary.

Fire Insurance.

I have taken charge of the Insurance business of Boyd Bros., and same will have the prompt and careful attention as heretofore. All policies will be renewed where not advised to the contrary.

Nothing but first class responsible Companies will be represented, so in case of fire you will have what you have paid for--PROTECTION.

Soliciting your business, I am

John M. Garrett,
Elba, Alabama.

REGISTRARS' NOTICE.

Notice is hereby given that as provided by the election laws of the State of Alabama we the undersigned Registrars of Coffee County, Alabama, will attend at the following times and places for the purpose of registering voters for the special election to be held in Coffee County on September 16th, 1911, which election is to vote upon the issuance of bonds for building roads.

At the Court House at Enterprise on Wednesday, September 6th, and Thursday, September 7th, 1911.
At the Court House at Elba, Friday, September 8th and Saturday, September 9th, 1911.

The above days are the Friday and Saturday next before the day of the election and the Wednesday and Thursday preceding said days.

Witness our hands on this the 19 day of August 1911.

W R W White,
J B Whittaker,
W M Anderson,
Board of Registrars of Coffee County,

ette, as are also the other members of the Greenville series. The position of this type and level surface accounts for the dark color. The accumulations of organic matter are greater in the small depressions, where the soil is a very dark brown to almost black heavy loam, or clay loam. These areas are naturally very fertile, and give heavy yields of corn and cotton when properly handled. Unless the proper distance is given to cotton, the growth becomes so thick as to shade much of the fruit and it fails to mature. More attention should be given to distancing the cotton to avoid this. Similar conditions prevail throughout the Greenville loamy sand.

Shallow, eroded areas frequently occur about the heads of gullies, spring heads, etc., in which the subsoil is exposed at the surface in spots. These areas were referred to under the Greenville clay loam. Where these areas occur they should either be seeded to Bermuda grass or properly terraced to prevent washing. In the latter case winter cover crops should always be grown to assist in binding the soil. The Greenville sandy loam is probably the best soil type in the county for cultivation with labor-saving machinery. Cultivation should be done as much as possible with 2-horse cultivators, so as to permit the crop to be worked rapidly and often. If the cotton and corn were planted in check rows and cultivated both ways much of the expense and labor of chopping and hoeing could be avoided.

The necessity of deep plowing as well as subsoiling can not be too strongly recommended for this soil. Plowing should not be to the depth desired in one season, but should be an inch or two deeper each time through several successive seasons. Subsoiling should be practiced as often as possible at least once in three years. This renders the soil more open and porous and permits a freer passage of the air and moisture through the soil mass. It also aids in conserving the moisture in that it breaks up any hardpan that may have formed and allows the water to penetrate more deeply into the soil. It further permits the roots of plants to sink deeper and ramify over larger areas in search of food and moisture, which is the surest protection against drought. During seasons of wet weather the excess of water passes more readily from around the roots and they are not so liable to be drowned. In case of the shallower phase of the type, some difficulty has been experienced in plowing deep, on account of the turning plow failing to "secur" in the stiffer subsoil. It is recommended under these circumstances that the revolving disk plow be used instead of the of the regular turning plow. The two-horse, steel-beam turning plow is probably better suited for use on the deeper, sandier phases of the type, although the disk plow can be used to advantage.

(CONTINUED NEXT WEEK.)
Bnions? Rub on Hanford's Balm for several minutes nightly.

The Mexican railroad was completely tied up by a strike of engineers who refused to take out their trains unless all American employees were at once discharged.

At Lexington, Ky., Guy Judy, aged thirteen, was killed, and Warren Woods, aged eighteen, fatally hurt by the explosion of a boiler they had built.

Charles L. Green, an Albany county farmer who was convicted of the murder of his fourteen-year-old daughter, was electrocuted in Clinton prison, New York.

Louis A. Gregory, cashier of the Atlantic Coast Line railway at Richmond, Va., who pleaded guilty to stealing \$25,000, was sentenced to three years' penal servitude.

Every Body Needs.
A good salve and Dr. Bell's Antiseptic Salve is the best. It is a creamy snow white ointment. Guaranteed for all skin diseases. 25c sold every where.

CASTORIA

The Kind You Have Always Bought, and which has been in use for over 30 years, has borne the signature of and has been made under its personal supervision since its infancy. Allow no one to deceive you in this. All Counterfeits, Imitations and "Just-as-good" are but experiments that waste time and endanger the health of Infants and Children—Experience against Experiment.

What is CASTORIA

Castoria is a harmless substitute for Castor Oil, Paregoric, Drops and Soothing Syrup. It is Pleasant. It contains neither Opium, Morphine nor other Narcotic substance. Its age is its guarantee. It destroys Worms and allays Feverishness. It cures Diarrhoea and Wind Colic. It relieves Teething Troubles, cures Constipation and Flatulency. It assimilates the Food, regulates the Stomach and Bowels, giving healthy and natural sleep. The Children's Panacea—The Mother's Friend.

GENUINE CASTORIA ALWAYS

Bears the Signature of

Chas. H. Fletcher

The Kind You Have Always Bought

In Use For Over 30 Years.

THE CASTORIA COMPANY, 27 N. 3RD STREET, NEW YORK CITY.

LAST EXCURSION

Of the Season to

Montgomery, Ala.
September 4, 1911.

(LABOR DAY.)

VIA
ATLANTIC COAST LINE

All Regular Trains.

Rate From Elba, \$2.25.

Tickets limited to return up to and including September 6th, 1911.

E. M. North, AGPA. Savannah, Ga.
F. C. West, TPA. Montgomery, Ala.

Alabama Normal College

School of Arts For Women.

LIVINGSTON, ALA.

—OFFERS—

1. STRONG ACADEMIC AND LITERARY COURSES.
2. TEACHERS' TRAINING COURSE.
3. SCHOOL OF FINE ARTS, including Expression, Voice, Piano, Theory Harmony and Composition, Art, Freehand Drawing, Public School Music.
4. SCHOOL OF INDUSTRIAL ARTS, including Plain Sewing, Dress Designing, Dressmaking, House Furnishing, Stenography and Typewriting.

The Only Normal School in the State for Girls.

New Steam Heated Buildings, For Catalog address and Dormitories. G. W. BROOK, Investigator, Terms Reasonable. President.

P.P.P. (Prickly Ash, Poke Root and Potassium)
Prompt Powerful Permanent
It is beneficial of Sufferers, cures Coughs, colds, asthma, etc. It is a powerful tonic and body-builder. Thousands endorse it. It is a powerful tonic and body-builder. Thousands endorse it. It is a powerful tonic and body-builder. Thousands endorse it.

Makes rich, red, pure blood—cleanses the entire system—clears the brain—strengthens digestion and nerves. A positive specific for Blood Poison and skin diseases. Drives out Rheumatism and Stops the Pain; ends Malaria; is a wonderful tonic and body-builder. Thousands endorse it.

F. V. LIPPMAN, SAVANNAH, GA.

THE ELBA CLIPPER.

TWICE-A-WEEK.

VOL. XV.

ELBA, ALA., FRIDAY, AUGUST 25, 1911.

THE CLIPPER'S REPLY TO ADVERTISER'S CRITICISMS.

The Advertiser Defends Gov. O'Neal For High Tax Raises. Says Clipper Is Ignorant of Law.

In a recent issue The Clipper discussed the question of tax raises under the present laws of Alabama, and referred to the power that is vested in Mr. O'Neal as governor in matters of taxation, and in plain terms expressed its opposition to the prevailing taxing system of the state. The Montgomery Advertiser charges that The Clipper in this article, under the heading: "About High Taxes," attempts to discredit Gov. O'Neal, and, therefore, the Advertiser would go further and show the Clipper was wrong or mistaken about the tax laws of Alabama and in what way The Clipper had committed an error in stating the facts. But The Advertiser fails to inform us differently as to the law, and finally admits the truthfulness of the facts in the case.

The Clipper does not arrogate unto itself any extraordinary knowledge of the laws of the state, neither does it plead any great ignorance of these laws, but it desires to reiterate what it has already said about these tax laws and to call The Advertiser's attention to some provisions in them which it has seemed to ignore. The Clipper repeats its statement that the Governor can remove members of the State Tax Commission without cause if he so desires. Let The Advertiser read section 86 E. of the revenue law, page 188, Gen. Act of Legislature of 1911, which reads as follows:

"The governor may at any time, with or without cause, remove the chairman, and associate members of the State Tax Commission from office, or any of them, and fill any vacancies caused by such removal."

The Clipper does not know any provision like this in any law passed by any other legislature of Alabama and approved by any other governor of the state.

The State Tax Commission law of 1907, which The Advertiser admits is not a good law, and which it says The Clipper "should attack and ask for its repeal," does not give the governor the power to remove the members of the State Tax Commission without cause.

In the next breath The Advertiser charges The Clipper with "ingenious juggling" with facts and quotes part of what The Clipper said as follows:

"Governor O'Neal has therefore instructed the State Board of Revenue to make these raises in tax assessments, and there is no alternative for them but to do it. They must either obey the mandates of the Governor or be removed by him from office. This is the state of affairs. The taxing power is virtually placed in the hands of one man, the governor of Alabama. We do not subscribe to this kind of government. We believe in a government by the people and for them, and we are unalterably opposed to the one man power. But Governor O'Neal doubtless has more power vested in him than any other governor of Alabama. If the members of the State Revenue Board refuse to obey his orders he can remove them without cause. When he says raise taxes it must be done."

The Advertiser attempts to defend Gov. O'Neal by placing the blame for this State Tax Commission on Ex-Governor Comer. The Advertiser says it opposed the passage of this law in 1907, but now it is law, and Gov. O'Neal must enforce it.

The Advertiser is inconsistent when it condemns Comer and at the same time defends O'Neal in this matter. It forgets that Governor O'Neal and his legislature has had an opportunity to repeal this law which it says should be repealed, and it criticizes Gov. Comer severely for the enactment of this law which it says he proposed, but it does not criticize Gov. O'Neal for his failure to have his legislature repeal this burdensome law. It fails to criticize Gov. O'Neal and the 1911 law-makers

put in others, although he might have any number of reasons for so doing.

Can The Advertiser defend such a law as this, which vests in one man, whether it be Mr. O'Neal or some other man, the power to control tax matters in Alabama? It is true that tax raises are made by the state commission through the county tax commissioners, appointed by them and the governor, but the law places in the hands of the governor the power and authority to carry out his own desires or wishes or whims in the matter of raising taxes.

This is the one man system which The Clipper opposes, and we believe The Advertiser agrees with The Clipper in this position. The Clipper did not mention Mr. Comer. It is against these higher taxing laws. The following is what The Clipper had to say about these high taxes and Gov. O'Neal in full.

About High Taxes.
"There is much dissatisfaction now on the part of many of our citizens on account of additional assessments and assessment raises by the State Revenue Board. These raises are affecting mainly the farmers of the county, and farm lands are being raised higher than ever before."

"There is no disposition on the part of our farmers not to bear their part of the burdens of government, but they feel that unnecessary and unreasonable raises are being made against many of them. They are willing to give in their property at a value that meets the requirements of the law if they can ascertain what that is, but raises are made each year by the tax commissioners and are continually going higher. Of course farm lands are increasing in value but not in proportion to some raises being made in tax assessments."

"Much complaint has been made against former governors of Alabama on account of high taxes, but the present incumbent has exceeded the record of them all. This is, however, not unexpected as the last legislature increased so much the state's expenditures. More money must be had to pay the high salaries of state officials, and the salaries of the many new officers created. Mr. O'Neal's legislature was most lavish in its appropriations. It is increased drain from the state's treasury requires more taxes, or a deficit will be the inevitable result."

Governor O'Neal has therefore instructed the State Board of Revenue to make these raises in tax assessments, and there is no alternative for them but to do it. They must either obey the mandates of the Governor or be removed by him from office. This is the state of affairs. The taxing power is virtually placed in the hands of one man, the governor of Alabama. We do not subscribe to this kind of government. We believe in a government by the people and for them, and we are unalterably opposed to the one man power. But Governor O'Neal doubtless has more power vested in him than any other governor of Alabama. If the members of the State Revenue Board refuse to obey his orders he can remove them without cause. When he says raise taxes it must be done."

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for amending this law so as to give the governor such undemocratic powers for the enforcement of this law, according to his desires or wishes.

In regard to Mr. Comer and his administration, The Clipper desires to say that while it did not support Mr. Comer, it does commend him for going after big corporations and railroads and making them pay their just share of the taxes. He said he was after the big fish and not the little ones specially. But under Mr. O'Neal's administration, The Clipper has not heard of any raises in Coffee County and some adjoining counties on any body but farmers. Raises are being made only on farm lands. Why is it that Gov. O'Neal and his commission do not go after the big corporations and raise their taxes? It must also be said to the credit of Mr. Comer that he did not wish to wield a whip over the commission and have the law fixed so he could remove them from office if they did not do what he said so.

The Advertiser says The Clipper "in season and out, has called for the enforcement of the prohibition law," and this The Clipper is glad to admit; but The Advertiser asks if The Clipper would argue that the tax laws of Alabama should be "suspended." The Clipper has never made such an argument as this, and The Advertiser must not have recalled what The Clipper said. Here The Advertiser again went off at a tangent. It will be observed, however, that The Advertiser means well in its discussion of our tax laws and after studying the question more closely comes up to the position taken by the Clipper against these burdensome and high tax raises by and through this State Tax Commission. The Advertiser said further:

"If there is fault, it is in the law, not in the individuals charged with enforcing it. And The Advertiser, first, last and all time, has contended that the law was bad. When the State Tax Commission was first proposed by Governor Comer, of whom The Clipper thinks so highly, The Advertiser opposed it. The Advertiser opposed it as unjust and undemocratic when former Governor Comer was forcing it through the legislature. The subject of criticism, evoked by the enforcement of a law under which State officers went into a County and arbitrarily raised taxes, was forced by the Advertiser, when it urged the legislature of 1907 not to put an additional burden on the people. The Advertiser is more confirmed in its opposition by the operation of this law. But law it is and as the law it must be enforced."

"The Advertiser believed that the Tax Assessors of the various counties, acting under oath could be trusted to continue to make assessments in the future as they had in the past. The Advertiser believed then, as it believes now, that Tax Assessors, familiar with local valuations, were better qualified to assess the property of the citizens of Alabama, than a State Board, created and sent abroad for the express purpose of bringing in more revenue. When the State Tax Commission was created, The Advertiser held it up as a board brought into being for the purpose of raising more revenue to meet the heavy appropriations by the Legislature of 1907."

"If the State Tax Commission is making the burdens of the tax-paying heavy, it is not because of Governor O'Neal, or any of his appointees. It is because of the law, and the responsibility rests with those who conceived and had passed the law. The last Legislature, as a concession to the taxpayer, reduced the legal assessment of property from 100 per cent of its value to 60 per cent. The previous administration, that of Governor Comer, had done the same thing, but without the warrant of the Legislature."

"The Clipper in season and out, has called for the enforcement of the prohibition law. Would The Clipper argue that the prohibition law should be enforced to the letter, but that the tax laws of Alabama should be 'suspended'?" The Clipper could not improve matters by having another Governor and another State Tax Commission, unless the new officials flagrantly and openly violated the law. The Clipper should attack the law and ask its repeal. In this way only can conditions be remedied. And when The Clipper assumes this ground, it moves up to the position taken by The Advertiser when the present State Tax Commission act was before the Legislature."

Let The Advertiser answer the following:

1. Does it approve the present State Tax Commission law as amended by the 1911 Legislature and approved by Gov. O'Neal?

2. Was there not an effort made at the last legislature to abolish the State Tax Commission, and did not Gov. O'Neal bitterly oppose this proposed law?

3. Did not Gov. O'Neal oppose the proposed abolition of the County Tax Commission law?

4. Did he not favor the keeping of the county tax commissions with their power to raise taxes in Alabama?

5. Did not J. Lee Long strongly advocate the abolition of the county tax commission office, and is it not a fact that Gov. O'Neal and his friends disagreed with Mr. Long and fought for keeping these county tax commissioners to raise taxes?

6. Who prepared the present revenue law of Alabama including these State Tax Commission provisions?

7. Did Gov. O'Neal ever recommend the repeal of this state tax commission law?

The Clipper desires information from the Advertiser in regard to these matters. Let it explain what Gov. O'Neal had to do with these laws, and then we may see whether or not the Advertiser is correct in its statement when it says Gov. O'Neal is "Only Enforcing the Law."

A Serious Accident.
Mr. John W. Scoggins happened to a serious accident. Tuesday, his gun was accidentally discharged and struck his left arm just above the hand and lacerated the arm so badly that physicians had to amputate his hand. The Clipper regrets Bro. Scoggins' misfortune.

New Express Office.
The Southern Express Company has moved its office to north side of Garrett building on northwest corner of square. A neat and convenient apartment is provided for the new office, and it will be in charge of Miss Ruby Matthews, daughter of Mr. O. L. Matthews. She has much experience in express office business and will discharge the duties of express agent in a most efficient and accommodating manner.

Notice To Sacred Harp Singers.
On Friday and Saturday, September 1st and 2nd, next, there will be a Sacred Harp Convention at Elba for the purpose of instructing and aiding Sacred Harp teachers and leaders.

Prof. W. M. Cooper, of Dothan, will be here, and will conduct the blackboard exercises and etc.

Every body is cordially invited to attend.

Prof. Cooper's lectures and teaching will no doubt be of great benefit to you.

Absolutely free to every body.

5 or 6 doses of "603" will cure any case of chills and fever. Price 25 cents.

The Elba High School

Opens Monday, September 18th.

PRIMARY DEPARTMENT—For 1st, 2nd and 3rd grades	
each term of four months	\$3.00
INTERMEDIATE DEPARTMENT—For 4th, 5th and 6th	
grades, each term of four months	\$4.00
HIGH SCHOOL DEPARTMENT—For 7th, 8th, 9th, 10th	
and 11th grades, each term of four months	\$5.00

Parents are requested to send their children at the beginning of the school. There will be no reduction of incidental fees.

R. J. H. SIMMONS, Supt.

Address HIGHLAND HOME COLLEGE,
Highland Home, Alabama,

We want to buy some good young mules. If you have any to sell come to see us.
